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REVISED SYSTEM OF NATIONAL ACCOUNTS

ANNEX IV

ACCOUNTS AND CLASSIFICATIONS

PART I: CLASSIFICATIONS

Prepared under the auspices of
the Inter-Secretariat Working Group on National Accounts:

EUROSTAT
INTERNATIONAL MONETARY FUND
ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT
UNITED NATIONS STATISTICAL DIVISION AND REGIONAL COMMISSIONS
WORLD BANK

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ANNEX IV. ACCOUNTS AND CLASSIFICATIONS

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ANNEX IV. ACCOUNTS AND CLASSIFICATIONS

PART I: CLASSIFICATIONS

S. CLASSIFICATION OF INSTITUTIONAL SECTORS

S.1. Total Economy

S.11 Non-financial corporations
S.11001 Public non-financial corporations
S.11002 National private non-financial corporations
S.11003 Foreign controlled non-financial corporations

S.12 Financial corporations
S.121 Central Bank
S.122 Other depository institutions
S.1221 Deposit money institutions
S.12211 Public
S.12212 National private
S.12213 Foreign controlled
S.1222 Other
S.12221 Public
S.12222 National private
S.12223 Foreign controlled
S.123 Other financial intermediaries, except insurance corporations and pension funds
S.12301 Public
S.12302 National private
S.12303 Foreign controlled
S.124 Financial auxiliaries
S.12401 Public
S.12402 National private
S.12403 Foreign controlled
S.125 Insurance corporations and pension funds
S.12501 Public
S.12502 National private
S.12503 Foreign controlled

S.13 General government

S.131 General government classific. alternat. (1)

S.1311 Central government
S.1312 State government
S.1313 Local government
S.1314 Social security funds
S.13141 Central government social security funds
S.13142 State government social security funds
S.13143 Local government social security funds

S.132 General government classific. alternat. (2)

S.1321 Central government[1]
S.13211 Central government
S.13212 Central government social security funds
S.1322 State government[1]
S.13221 State government
S.13222 State government social security funds
S.1323 Local government[1]
S.13231 Local government
S.13232 Local government social security funds

S.14 Households
S.141 Employers
S.142 Own account workers
S.143 Employees
S.144 Recipients of property and transfer income
S.1441 Recipients of property income
S.1442 Recipients of pensions
S.1443 Recipients of other transfers

S.15 Non-profit institutions serving households

S.2 Rest of the world

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[1] incl. social security funds of this level of government.

CLASSIFICATION OF TRANSACTIONS AND OTHER FLOWS

P. TRANSACTIONS IN GOODS AND SERVICES (PRODUCTS)

P.1 Output
P.11 Market output
P.12 Non-market output

P.2 Intermediate consumption

P.3 Final consumption expenditure
P.31 Individual consumption expenditure
P.32 Collective consumption expenditure

P.4 Actual final consumption
P.41 Actual individual consumption
P.42 Actual collective consumption

P.5 Gross capital formation
P.51 Gross fixed capital formation
P.511 Acquisitions less disposals of tangible fixed assets
P.5111 Acquisitions of new tangible fixed assets
P.5112 Acquisitions of existing tangible fixed assets
P.5113 Disposals of existing tangible fixed assets
P.512 Acquisitions less disposals of intangible fixed assets
P.5121 Acquisitions of new intangible fixed assets
P.5122 Acquisitions of existing intangible fixed assets
P.5123 Disposals of existing intangible fixed assets
P.513 Addition to the value of non-produced non-financial assets
P.5131 Major improvements to non-produced non-financial assets
P.5132 Costs of ownership transfer on non-produced non-financial assets
P.52 Changes in inventories
P.53 Acquisitions less disposals of valuables

P.6 Exports of goods and services
P.61 Exports of goods
P.62 Exports of services

P.7 Imports of goods and services
P.71 Imports of goods
P.72 Imports of services

D. DISTRIBUTIVE TRANSACTIONS

D.1 Compensation of employees
D.11 Wages and salaries
D.12 Employers' social contributions
D.121 Employers' actual social contributions
D.122 Employers' imputed social contributions

D.2 Taxes on production and imports
D.21 Taxes on products
D.211 Value added type taxes (VAT)
D.212 Taxes and duties on imports excl. VAT
D.2121 Import duties
D.2122 Taxes on imports excl. VAT and duties
D.213 Export taxes
D.214 Taxes on products, except VAT, import and export taxes
D.29 Other taxes on production

D.3 Subsidies
D.31 Subsidies on products
D.311 Import subsidies
D.312 Export subsidies
D.319 Other subsidies on products
D.39 Other subsidies on production

D.4 Property income
D.41 Interest
D.42 Distributed income of corporations
D.421 Dividends
D.422 Withdrawals from income of quasi-corporations
D.43 Reinvested earnings on direct foreign investment
D.44 Property income attributed to insurance policy holders
D.45 Rent

D.5 Current taxes on income, wealth, etc.
D.51 Taxes on income
D.59 Other current taxes

D.6 Social contributions and benefits
D.61 Social contributions
D.611 Actual social contributions
D.6111 Employers' actual social contributions
D.61111 Compulsory employers' actual social contributions
D.61112 Voluntary employers' actual social contributions
D.6112 Employees' social contributions
D.61121 Compulsory employees' social contributions
D.61122 Voluntary employees' social contributions
D.6113 Social contributions by self- and non-employed persons
D.61131 Compulsory social contributions by self- and non-employed persons
D.61132 Voluntary social contributions by self- and non-employed persons
D.612 Imputed social contributions
D.62 Social benefits other than social benefits in kind
D.621 Social security benefits in cash
D.622 Private funded social benefits
D.623 Unfunded employee social benefits
D.624 Social assistance benefits in cash
D.63 Social transfers in kind
D.631 Social benefits in kind
D.6311 Social security benefits, reimbursements
D.6312 Other social security benefits in kind
D.6313 Social assistance benefits in kind
D.632 Transfers of individual non-market goods and services

D.7 Other current transfers
D.71 Non-life insurance premiums less service charges
D.72 Non-life insurance claims
D.73 Current transfers within general government
D.74 Current international cooperation
D.75 Miscellaneous current transfers

D.8 Adjusment for the change in net equity of households on pension funds

D.9 Capital transfers
D.91 Capital taxes
D.92 Investment grants
D.99 Other capital transfers

F. TRANSACTIONS IN FINANCIAL INSTRUMENTS[2]

F.1 Monetary gold and SDR's

F.2 Currency and deposits[3/4]
F.21 Currency
F.22 Transferable deposits
F.29 Other deposits

F.3 Securities other than shares[4]
F.31 Short-term
F.32 Long-term

F.4 Loans[4]
F.41 Short-term
F.42 Long-term

F.5 Shares and other equity

F.6 Insurance technical reserves
F.61 Net equity of households on life insurance reserves and on pension funds
F.62 Prepayment of premiums and reserves against outstanding claims

F.7 Other accounts receivable/payable
F.71 Trade credits and advances
F.79 Other

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[2] **Memo item: F.m Direct foreign investment**

[3] The following memorandum items are related to the elements of the category F.2 "currency and deposits":
m11: denominated in national currency
m12: denominated in foreign currency
m21: liability of resident institutions
m22: liability of the rest of the world

[4] The suggested breakdown is optional.

K. OTHER ACCUMULATION ENTRIES

K.1 Consumption of Fixed Capital

K.2 Acquisitions less disposals of non-produced non-financial assets

K.21 Acquisitions less disposals of land and other tangible non-produced assets

K.211 Acquisitions of land and other tangible non-produced assets

K.212 Disposals of land and other tangible non-produced assets

K.22 Acquisitions less disposals of intangible non-produced assets

K.221 Acquisitions of intangible non-produced assets

K.222 Disposals of intangible non-produced assets

K.3 Economic appearance of non-produced assets

K.4 Economic appearance of produced assets

K.5 Natural growth of non-cultivated biological resources

K.6 Economic disappearance of non-produced assets

K.61 Depletion of natural assets

K.62 Other economic disappearance of non-produced assets

K.7 Catastrophic losses

K.8 Uncompensated seizures

K.9 Other volume changes in non-financial assets n.e.c.

K.10 Other volume changes in financial assets and liabilities n.e.c.

K.11 Nominal holding gains/losses

K.11.1 Neutral holding gains/losses

K.11.2 Real holding gains/losses

K.12 Changes in classifications and structure

K.12.1 Changes in sector classification and structure

K.12.2 Changes in classification of assets and liabilities

K.12.21 Monetization/demonetization of gold

K.12.22 Changes in classification of assets or liabilities other than monetization/demonetization of gold

B. BALANCING ITEMS [5]

B.1 Value added / B.1* Domestic Product

B.2 Operating surplus

B.3 Mixed income

B.4 Entrepreneurial income

B.5 Balance of primary incomes

B.6 Disposable income

B.7 Adjusted disposable income

B.8 Saving

B.9 Net lending/net borrowing

B.10 Changes in net worth
B.10.1 Changes in net worth due to saving and capital transfers [6]
B.10.2 Changes in net worth due to other changes in volume of assets
B.10.3 Changes in net worth due to nominal holding gains/losses
B.10.31 Changes in net worth due to neutral holding gains/losses
B.10.32 Changes in net worth due to real holding gains/losses

B.11 External balance of goods and services

B.12 Current external balance

B.90 Net worth

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[5] All balancing items can be measured gross or net of consumption of fixed capital. The code for gross balancing item is constituted of the code for the item plus the letter "g". Similarily the letter "n" attached to a code indicates net values.

[6] "Changes in net worth due to saving and capital transfers" is not a balancing item in the structure of the System. It is the total of the right-hand side of the capital account. However, as a significant component of changes in net worth, it is coded with the other components of the latter.

CLASSIFICATION OF ASSETS

AN. NON-FINANCIAL ASSETS

AN.1. Produced assets

AN.11 Fixed assets[7]
AN.111 Tangible fixed assets
AN.1111 Dwellings
AN.1112 Other buildings and structures
AN.11121 Non-residential buildings
AN.11122 Other structures
AN.1113 Machinery and equipment
AN.11131 Transport equipment
AN.11132 Other machinery and equipment
AN.1114 Cultivated assets
AN.11141 Livestock for breeding, dairy, draught, etc.
AN.11142 Vineyards, orchards and other plantations of trees yielding repeat products.
AN.112 Intangible fixed assets
AN.1121 Mineral exploration
AN.1122 Computer software
AN.1123 Entertainment, literary or artistic originals
AN.1129 Other intangible fixed assets

AN.12 Inventories
AN.121 Materials and supplies
AN.122 Work in progress
AN.1221 Work in progress on cultivated assets
AN.1222 Other work in progress
AN.123 Finished goods
AN.124 Goods for resale

AN.13 Valuables
AN.131 Precious metals and stones
AN.132 Antiques and other art objects
AN.139 Other valuables

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[7] memorandum item AN.m consumer durables

AN.2. Non-produced assets

AN.21 Tangible non-produced assets
AN.211 Land
AN.2111 Land underlying buildings and structures
AN.2112 Land under cultivation
AN.2113 Recreational land and associated surface water
AN.2119 Other land and associated surface water
AN.212 Subsoil assets
AN.2121 Coal, oil and natural gas reserves
AN.2122 Metallic mineral reserves
AN.2123 Non-metallic mineral reserves
AN.213 Non-cultivated biological resources
AN.214 Water resources

AN.22 Intangible non-produced assets
AN.221 Patented entities
AN.222 Leases and other transferable contracts
AN.223 Purchased goodwill
AN.229 Other intangible non-produced assets

AF. FINANCIAL ASSETS[8]

AF.1 Monetary gold and SDR's

AF.2 Currency and deposits[9/10]
AF.21 Currency
AF.22 Transferable deposits
AF.29 Other deposits

AF.3 Securities other than shares[9]
AF.31 Short-term
AF.32 Long-term

AF.4 Loans[10]
AF.41 Short-term
AF.42 Long-term

AF.5 Shares and other equity

AF.6 Insurance technical reserves
AF.61 Net equity of households on life insurance reserves and on pension funds
AF.62 Prepayment of premiums and reserves against outstanding claims

AF.7 Other accounts receivable/payable
AF.71 Trade credits and advances
AF.79 Other

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[8] memorandum item AF.m : direct foreign investment

[9] The following memorandum items are related to the categories of the item AF.2 "currency and deposits":
m11: denominated in national currency
m12: denominated in foreign currency
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[10] The suggested breakdown is optional.